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8 **THE UNITED STATES DISTRICT COURT**
9 **EASTERN DISTRICT OF CALIFORNIA**
10 **FRESNO**

11 **UNITED STATES OF AMERICA,**) CASE NO. 1:05-CV-00594 LJO-SMS
12)
13 Plaintiff,)
14) **DECLARATION OF STEVEN**
15 v.) **HEMPFLING IN COMPLIANCE**
16) **WITH JUDGE'S ORDER**
17) **OF 06-06-2008**
18 **STEVEN HEMPFLING,**)
19)
20 Defendant.)
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Steven Hempfling declares the following under penalty of perjury:

1. I am the defendant in the above entitled matter.
2. The court has ordered me to make a exhaustive search for purchasers of the "W4 Alternative Withholding Package," "IRS Lien and Levy Package," "Reliance 2000 Program," and/or "16th Amendment Reliance Package" records.
3. I already have stated that these records are not kept. I do not have any more places to search.
4. I and FES do not keep paper files of purchasers. I and FES also do not maintain files on the computer of purchasers. I have checked the computer files before and again now and there are no records of purchases of the "W4 Alternative Withholding

1 Package,” “IRS Lien and Levy Package,” “Reliance 2000 Program,” and/or “16th
2 Amendment Reliance Package.”

3 5. As to the names the government provided from Bill Benson’s Case; these
4 people have been served a copy of the injunction against Bill Benson. Exhibit A, attached
5 hereto, is a declaration from William J. Benson stating those people were served with a
6 copy of the injunction in his case, and hence were notified. Moreover, neither Hempfling
7 or FES has any record of any purchases from those individuals.

8 6. I and FES have posted a notice on the website that asked for people who
9 have bought any of these items: (1) “W4 Alternative Withholding Package,” (2) “IRS
10 Lien and Levy Package;” (3) “Reliance 2000 Program;” and/or (4) “16th Amendment
11 Reliance Package” to contact me and provide their names, addresses and social security
12 numbers so that I may send their information to the Justice Department in compliance
13 with the injunction. To date, no person has contacted me or FES.

14 7. Hempfling and FES also has notified ALL of the members of Free
15 Enterprise Society via the member newsletter about the injunction. A copy of the article
16 is attached hereto as Exhibit B. In the event that any members MAY have ordered the
17 “W4 Alternative Withholding Package,” “IRS Lien and Levy Package,” “Reliance 2000
18 Program,” and/or “16th Amendment Reliance Package” they have been notified.
19 However, as Hempfling has continued to inform the court and the Government no such
20 records exist as none are kept.

21 8. As to any other information and or bank records, Hempfling, and allegedly
22 DBA FES, relies upon his absolute Fifth Amendment Protections, as he has from the
23 beginning of this action, which he has never waived and does not do so now. Thereunder,
24 Hempfling has the right to remain silent as to any potentially incriminating information,
25 to the extent any information would exist and which he could tender, if such information
26 existed, which Hempfling has no obligation to provide consistent with his Fifth
27 Amendment Protections.

28 9. Additionally, Hempfling has been identified by the IRS, the Department of

1 Justice and other government agencies as an alleged “illegal tax protestor” or, as currently
2 phrased, an alleged “tax defier”. Thus, Hempfling holds a very real and appreciable fear
3 of criminal prosecution by the government, under, but not limited to, 26 U.S.C. Section
4 7203, 7201, 7206, conspiracy charges under title 18, mail fraud and countless other
5 statutes left only open to the government’s imagination.

6 10. Hempfling assures this court that all persons, of whom Hempfling is aware,
7 who purchased the items that are the subject of the Court’s injunction order were notified
8 of the injunction and provided to the government, to the extent any list ever existed,
9 which Hempfling again informs the government that no such list exists as one is not
10 maintained.

11 11. Neither Hempfling nor FES can produce that which does not exist,
12 regardless of the government’s urging to that impossibility.

13 12. Given the facts of this case and testimony and declaration of Steve
14 Hempfling, Hempfling will rely upon the representations of the government as to any list
15 of people they may have who may believe received any of the documents as explained by
16 the court. To this end, Hempfling will contact said list of people that the government
17 supplies.

18 Executed on June 18, 2008 at Fresno, California.

19 /s/ Steven Hempfling
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CERTIFICATE OF SERVICE

I hereby certify that on 06-18-2008 I electronically filed the foregoing **DECLARATION OF STEVEN HEMPFLING IN COMPLIANCE WITH JUDGE’S ORDER OF 06-06-2008** with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the following:

ROBERT D. METCALFE
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044

/s/William McPike
William McPike, Attorney for Defendant